

Idaho Legislative Audits
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Idaho Commission on Human Rights

Management Report on Internal Control

Issued: August 29, 2005
Fiscal Year: 2002, 2003, and 2004



EXECUTIVE SUMMARY LEGISLATIVE AUDITS

IDAHO COMMISSION ON HUMAN RIGHTS

PURPOSE AND SCOPE. In planning and making our audit of the statewide basic financial statements, we performed certain audit procedures to evaluate the effectiveness of the Idaho Commission on Human Rights' internal control design and operation. Consequently, the limited scope of our procedures does not allow us to give an opinion on the Commission's internal control system. Accordingly, we do not express an opinion or ensure that all instances of internal control weaknesses were disclosed.

Our purpose was to indicate where internal controls could be strengthened to help ensure accurate financial statements and data. This evaluation, together with other evaluations and various audit procedures applied at other agencies, allows us to express an opinion on the statewide basic financial statements prepared by the State Controller's Office.

CONCLUSION. We noted no matters involving the internal control over the Commission's financial reporting or its operation that we considered to be material weaknesses. However, our consideration of internal controls would not necessarily disclose all matters considered to be a material weakness.

FINDINGS AND RECOMMENDATIONS. There are no findings and recommendations in this report, nor were there any findings and recommendations in the prior report.

AGENCY RESPONSE. The Commission has reviewed the report and is in general agreement with its contents.

FINANCIAL SUMMARY. The Commission was funded, during fiscal year 2004, primarily by a State General Fund appropriation (\$575,900) and federal funds (\$221,700). The federal funds are earned each year, based on a set dollar amount for each case that the Commission processes for the Equal Employment Opportunity Commission (EEOC). Expenditures are primarily personnel costs (\$579,100), operating costs (\$179,200), and capital outlay (\$23,400).

Although an opinion is not given on the financial data presented in this report, one is given on all State funds in the statewide *Comprehensive Annual Financial Report* that includes the financial data presented here.

IDAHO COMMISSION ON HUMAN RIGHTS – FINANCIAL SUMMARY

	<u>Fiscal Year 2002</u>			
	<u>General</u>	<u>Federal</u>	<u>Miscellaneous</u>	<u>Total</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	
Beginning Appropriation/Cash Balance	\$607,700.00	\$126,467.12	\$7,229.15	\$741,396.27
Receipts	<u>0.00</u>	<u>209,213.54</u>	<u>3,671.00</u>	<u>212,884.54</u>
Total Available	\$607,700.00	\$335,680.66	\$10,900.15	\$954,280.81
Less Expenditures:				
Personnel Costs	465,983.07	104,093.84	0.00	570,076.91
Operating Costs	<u>118,582.97</u>	<u>55,362.00</u>	<u>1,199.59</u>	<u>175,144.56</u>
Total Expenditures	<u>\$584,566.04</u>	<u>\$159,455.84</u>	<u>\$1,199.59</u>	<u>\$745,221.47</u>
Ending Reverted Appropriation/Cash Balance	<u><u>\$23,133.96</u></u>	<u><u>\$176,224.82</u></u>	<u><u>\$9,700.56</u></u>	<u><u>\$209,059.34</u></u>

	<u>Fiscal Year 2003</u>			
	<u>General</u>	<u>Federal</u>	<u>Miscellaneous</u>	<u>Total</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	
Beginning Appropriation/Cash Balance	\$591,600.00	\$176,224.82	\$9,700.56	\$777,525.38
Receipts	<u>1,000.47</u>	<u>201,000.00</u>	<u>1,432.38</u>	<u>203,432.85</u>
Total Available	\$592,600.47	\$377,224.82	\$11,132.94	\$980,958.23
Less Expenditures:				
Personnel Costs	475,870.63	105,132.46	0.00	581,003.09
Operating Costs	<u>107,577.26</u>	<u>58,534.10</u>	<u>3,010.33</u>	<u>169,121.69</u>
Total Expenditures	<u>\$583,447.89</u>	<u>\$163,666.56</u>	<u>\$3,010.33</u>	<u>\$750,124.78</u>
Ending Reverted Appropriation/Cash Balance	<u><u>\$9,152.58</u></u>	<u><u>\$213,558.26</u></u>	<u><u>\$8,122.61</u></u>	<u><u>\$230,833.45</u></u>

	<u>Fiscal Year 2004</u>			
	<u>General</u>	<u>Federal</u>	<u>Miscellaneous</u>	<u>Total</u>
	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	
Beginning Appropriation/Cash Balance	\$575,900.00	\$213,558.26	\$8,122.61	\$797,580.87
Receipts	<u>93.32</u>	<u>221,712.47</u>	<u>644.64</u>	<u>222,450.43</u>
Total Available	\$575,993.32	\$435,270.73	\$8,767.25	\$1,020,031.30
Less Expenditures:				
Personnel Costs	479,423.67	99,721.94	0.00	579,145.61
Operating Costs	92,662.86	83,923.80	2,649.17	179,235.83
Capital Outlay	<u>0.00</u>	<u>23,439.17</u>	<u>0.00</u>	<u>23,439.17</u>
Total Expenditures	<u>\$572,086.53</u>	<u>\$207,084.91</u>	<u>\$2,649.17</u>	<u>\$781,820.61</u>
Ending Reverted Appropriation/Cash Balance	<u><u>\$3,906.79</u></u>	<u><u>\$228,185.82</u></u>	<u><u>\$6,118.08</u></u>	<u><u>\$238,210.69</u></u>

ADDITIONAL INFORMATION. The Commission's Federal Fund balance is steadily increasing as a result of contracted services with the EEOC. The Commission is aware of the situation and is working on ways to utilize these funds to handle complaints more efficiently.

OTHER ISSUES. We discussed other, less important issues which, if changed, would improve internal control, ensure compliance, or improve efficiency.

This report is intended solely for the information and use of the Idaho Commission on Human Rights and the Idaho Legislature and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the director, Leslie Goddard, and her staff.

QUESTIONS CONCERNING THIS DOCUMENT SHOULD BE DIRECTED TO:

Ray Ineck, CGFM, Supervisor, Legislative Audits

Eugene Sparks, CPA, CGFM, Managing Auditor

Report IC18804

<p>For a copy of the entire audit report , contact Legislative Services Office, Audit Division, State Capitol Building, 700 W. Jefferson Street, P.O. Box 83720, Boise, Idaho 83720-0054, or call 208-334-3540.</p>
